



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**JOHN BEN SHEPPERD  
ATTORNEY GENERAL**

July 13, 1953

Hon. J. W. Edgar  
Commissioner of Education  
Texas Education Agency  
Austin, Texas

Opinion No. S-68

Re: The amount of the bond  
required of assessor-  
collectors of taxes for  
independent school dis-  
tricts.

Dear Sir:

You have requested the opinion of this office as to the amount of bond required for the assessor-collector of taxes of an independent school district. Chapter 62, Acts of the 53rd Legislature, 1953, page 88 (Article 2779b, Vernon's Civil Statutes) provides:

"Section 1. Boards of Trustees of Independent School Districts operating under the General Law are authorized to appoint an Assessor-Collector of Taxes for their respective school Districts for a term of office not to exceed three (3) years, to be determined by the Board of Trustees; providing that such Assessor-Collector shall give bond, to be executed by a surety company authorized to do business in the State of Texas, in an amount sufficient to adequately protect the funds of such school district in the hands of such Assessor-Collector, but in no event less than twice the largest amount collected at any one time in the preceding fiscal or calendar year, to be determined by the governing body of such School District."

Article 2791, Vernon's Civil Statutes, was previously the general statute governing the tax assessor-collector for independent school districts. It provided for bond in double the estimated amount of taxes which would be collected annually. It is the obvious intention of the Legislature to change the amount of bond required. Article 2779b requires a bond of at least "twice the largest amount collected at any one time in the preceding fiscal or calendar year." The amount of such bond is to be determined by the district board of trustees.

Tax collectors are required to report to their responsible governing body and deposit in the district depository all taxes collected within designated periods. For instance, Article 7249a, Vernon's Civil Statutes, requires the county collector to pay to the county treasurer the taxes collected by him in the preceding week. Article 2801, Vernon's Civil Statutes, provides that the collector of a city or town which constitutes an independent school district shall pay over monthly to the treasurer of the school board the school taxes collected by him. Articles 2744e, Vernon's Civil Statutes, et seq., governing county-wide districts, and Article 2815h, Vernon's Civil Statutes, governing junior college districts, require the tax collector to pay monthly to the school depository the taxes collected by him.

If the assessor-collector of taxes for an independent school district is required by statute to deposit his collections with the school depository or treasurer at stated periods, then the school board is to require him to post a bond of not less than twice the largest amount collected during any such period in the preceding fiscal or calendar year. If no statute stipulates a time for the collector to deposit his collections with the school depository or treasurer, then it is within the discretion of the district board of trustees to require collections to be deposited at specific dates, and to set the collector's bond according to the amounts previously collected during the periods so established.

#### SUMMARY

The minimum amount of the bond to be required of the tax assessor-collector of an independent school district under Article 2779b, Vernon's Civil Statutes (Ch. 62, Acts 53rd Leg., 1953, p. 88) is twice the largest amount of taxes collected in the preceding fiscal or calendar year between any two successive dates on which the assessor-collector is required to deposit tax collections in the district depository. Where

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there is no statute fixing the period  
between required deposits, the district  
board of trustees may fix the time within  
which deposits must be made.

Yours very truly,

APPROVED:

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